

FOR LAWYERS

SINCE 1902

UNITED STATES CORPORATION COMPANY

SEVENTY PINE STREET

NEW YORK, N.Y. 10005

WRITER'S DIRECT DIAL NUMBER
212-952-9373

TELEX: 129138

(212) 952-0400

January 18, 1979

Re: Dixon Lumber Company, Inc.
Conecuh Lumber Company, Inc.
D & D Lumber Company, Inc.
Lockhart Lumber Company, Inc.

John R. Olsen, Esq.
Legal Department
Packaging Corporation of America
1603 Orrington Avenue
Evanston, Ill. 60204

Dear Mr. Olsen:

Enclosed for your files is the evidence of incorporation of the four subject corporations in Alabama under date of November 13, 1978. In each case, we have enclosed one of the signed copies of the Declaration of Incorporation, certified by the Judge of Probate of Montgomery County to show that the original was duly filed in his office on that day. You will also find enclosed a letter dated January 12, 1979 from the office of the Secretary of State acknowledging that such office has now received the required reports of incorporation from the Probate Judge.

We appreciate having been called upon to assist.

Cordially,

David H. Jackman
President

DHJ:ms
Encl.

cc:
Chicago - Mr. Nuter

OFFICES OR REPRESENTATIVES IN EVERY STATE

EXHIBIT

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DECLARATION OF INCORPORATION

OF

LOCKHART LUMBER COMPANY, INC.

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KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, hereby associate ourselves together for the purpose of forming a corporation under the laws of the State of Alabama, and do declare:

1. That the name of the corporation shall be

LOCKHART LUMBER COMPANY, INC.

2. That the object or objects for which the corporation is formed are carrying on a general lumber, timber and forest products business and any other lawful business or businesses of any kind or nature whatsoever in connection therewith.

3. That the location of the principal office of the corporation within the State is 30 South Perry Street, in the City of Montgomery, in the County of Montgomery, and D.N. Hamilton, Esq. is hereby designated as the agent therein and in charge thereof, upon whom process and notices against the corporation may be served in the manner prescribed by law.

4. That the total number of shares of stock which the corporation shall have authority to issue is one hundred (100) shares of the par value of ten dollars (\$10.00) each, amounting in the aggregate to one thousand dollars (\$1,000.00).

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That the amount of capital with which the company will begin business is one thousand dollars (\$1,000.00).

5. That Paul S. Allersmeyer, residing in the City of New York, County of New York, State of New York, is hereby designated by the undersigned as the agent for the corporation to receive subscriptions to its capital stock.

6. That the names and post-office addresses of the incorporators and the number of shares subscribed for by each are as follows:

Paul S. Allersmeyer	70 Pine Street, New York, N.Y. 10005	40 shares
John S. Hoenigmann	70 Pine Street New York, N.Y. 10005	30 shares
Thomas G. Hennelly	70 Pine Street New York, N.Y. 10005	30 shares

7. The names and post-office addresses of the directors and officers chosen for the first year are as follows:

Officers

President	David H. Jackman	All:
Vice President & Secretary	Leif A. Tonnessen	70 Pine St.
Vice President & Treasurer	Paul S. Allersmeyer	New York, N
Vice President	Robert F. Gilhooley	10005
Asst. Secretary & Asst. Treasurer	Michela Coticchio	

Directors

David H. Jackman
Garvin P. Kiernan
Paul S. Allersmeyer

8. That the duration of the company shall be perpetual.

9. That the following provisions for the regulation of the business and the conduct of the affairs of the company are hereby established:

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(a) Meetings of the directors and meetings of the stockholders shall be held within or without the State of Alabama at such place or places as may from time to time be designated in the By-Laws adopted by the stockholders.

(b) All corporate powers except those which by law expressly require the consent of the stockholders shall be exercised by the Board of Directors.

(c) The Board of Directors shall have power from time to time to fix and determine and vary the amount of the working capital of the corporation, and to direct and determine the use and disposition of any surplus or net profits over and above the capital stock paid in.

IN WITNESS WHEREOF, we have hereunto set our hands and seals this 9th day of November, 1978.

Paul S. Allersmeyer

Paul S. Allersmeyer

John S. Hoehigmann

John S. Hoehigmann

Thomas G. Hennelly

Thomas G. Hennelly

This document was prepared by Paul S. Allersmeyer of 70 Pine Street, New York, N.Y. 10005, one of the incorporators and subscribers to the capital stock of the corporation.

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STATE OF NEW YORK }
COUNTY OF NEW YORK } SS.:

I, Michela Coticchio, a Notary Public in and for the said county and state, do hereby certify that Paul S. Allersmeyer, John S. Hoenigmann and Thomas G. Hennelly, whose names are signed to the foregoing instrument and who are known to me, acknowledged before me this day that, being informed of the contents of said instrument, they have severally executed it voluntarily on the day set forth above.

Given under my hand this 9th day of November, 1978.

Michela Coticchio

MICHELA COTICCHIO
Notary Public, State of New York
No. 30-4639132 Qual. in Nassau Co.
Certificate filed in New York County
Commission Expires March 30, 1980

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STATE OF NEW YORK }
 COUNTY OF NEW YORK } SS.:

Paul S. Allersmeyer, being duly sworn, deposes and says that he is the person named in the Declaration of Incorporation of LOCKHART LUMBER COMPANY, INC., as the person authorized by the incorporators of said corporation to receive subscriptions to its capital stock; that the amount of capital stock of the said corporation that has been paid in is one thousand dollars (\$1,000.00), all of which has been paid in cash; and that the following persons have subscribed for the capital stock of the corporation and have paid cash therefor:

<u>Names</u>	<u>Number of Shares</u>	<u>Cash Paid</u>
Paul S. Allersmeyer	40	\$400.00
John S. Hoenigmann	30	\$300.00
Thomas G. Hennelly	30	\$300.00

Paul S. Allersmeyer

Subscribed and sworn to before me
 this 9th day of November, 1978

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 250
 250
 100
 150
 4352

MICHELE
 Notary Public,
 No. 30-4639132
 Certificate filed in
 Commission